

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Pike County School Corp (6445)

1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase
Student Academic Achievement						
	11100 Elementary	\$2,581,242	\$3,295,173	\$3,217,117	25%	-2%
	11200 Middle/Junior High	\$1,225,556	\$1,313,879	\$1,494,502	22%	14%
	11300 High School	\$1,779,219	\$1,211,579	\$1,143,353	-36%	-6%
	11410 Agriculture A	\$1,839	\$57,413	\$58,395	> 500%	2%
	11420 Agriculture B	\$254	\$0	\$0	-100%	n/a
	11450 Consumer and Homemaking	\$185	\$53,611	\$46,908	> 500%	-13%
	11470 Business Education	\$238	\$61,187	\$67,831	> 500%	11%
	11480 Industrial Education A	\$8,635	\$72,447	\$73,563	> 500%	2%
	11490 Industrial Education B	\$0	\$77,810	\$76,933	n/a	-1%
	11520 Area School Participation	\$67,598	\$0	\$0	-100%	n/a
	11590 Other Vocational Education Programs	\$0	\$0	\$0	n/a	n/a
	11920 Project 4R	\$212	\$0	\$0	-100%	n/a
	12100 Gifted and Talented	\$0	\$13,587	\$12,661	n/a	-7%
	12350 Homebound	\$9,841	\$19,834	\$19,100	94%	-4%
	12510 Communication Disorder	\$75,335	\$106,770	\$107,238	42%	0%
	12520 Compensatory	\$13,907	\$6,408	\$11,103	-20%	73%
	12610 Learning Disability - Full Time	\$136,164	\$203,997	\$208,823	53%	2%
	12710 Equal Opportunity At Risk	\$46,986	\$150,346	\$132,986	183%	-12%
	12900 Other Special Programs	\$30,980	\$48,274	\$28,340	-9%	-41%
	13100 Adult Basic Education	\$37,847	\$63,981	\$50,028	32%	-22%
	13200 Advanced Adult Education	\$0	\$0	\$2,000	n/a	n/a
	13900 Other Adult/Continuing Ed Programs	\$0	\$9,189	\$5,770	n/a	-37%
	14100 Elementary	\$42,957	\$63,875	\$38,951	-9%	-39%
	14200 Middle/Junior High	\$2,401	\$26,263	\$7,265	203%	-72%
	14300 High School	\$46,595	\$63,434	\$33,997	-27%	-46%
	16100 Remediation Testing	\$36,959	\$63,425	\$175,380	375%	177%
	16200 Preventive Remediation	\$54,666	\$58,509	\$7,243	-87%	-88%
	22210 Service Area Direction	\$135,350	\$99,350	\$99,082	-27%	0%
	22220 School Library	\$16,387	\$24,161	\$34,358	110%	42%
	22230 Audiovisual	\$8,172	\$5,996	\$8,428	3%	41%
	22250 Computer Assisted Instruction Services	\$15,990	\$0	\$0	-100%	n/a
	22290 Other Education Media Services	\$105	\$155	\$8,507	> 500%	> 500%
	24100 Office of the Principal Services	\$434,775	\$800,007	\$849,739	95%	6%
	25820 Textbooks and Repairs	\$47,888	\$125,546	\$94,269	97%	-25%
	25840 Other Textbook Rental Services	\$374	\$0	\$0	-100%	n/a
	25870 Materials and Supplies	\$22,170	\$68	\$0	-100%	-100%
	26497 Teachers Retirement Fund	\$194,179	\$478,368	\$533,434	175%	12%
	41100 Transfer Tuition	\$2,962	\$10,000	\$10,947	270%	9%

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	41300 Area Vocational Schools	\$0	\$65,656	\$21,813	n/a	-67%
	41400 Joint Services and Supply	\$217,317	\$302,196	\$258,006	19%	-15%
	41500 Interlocal Agreements - Special Education	\$88,000	\$88,086	\$77,688	-12%	-12%
Student Academic Achievement Total		\$7,383,285	\$9,040,580	\$9,015,754	22%	0%
Student Instructional Support						
	21120 Attendance Services	\$14,048	\$0	\$0	-100%	n/a
	21210 Service Area Direction	\$113,933	\$170,220	\$180,893	59%	6%
	21240 Information Services	\$0	\$0	\$0	n/a	n/a
	21250 Records Maintenance	\$14,666	\$1,000	\$1,000	-93%	0%
	21340 Nurse Services	\$60,217	\$154,448	\$156,894	161%	2%
	21390 Other Health Services	\$6,062	\$6,361	\$4,258	-30%	-33%
	22110 Service Area Direction	\$2,031	\$12,422	\$73,094	> 500%	488%
	22120 Instruction & Curriculum Development	\$12,821	\$22,115	\$6,928	-46%	-69%
	22130 Instructional Staff Training Services	\$0	\$37,445	\$39,219	n/a	5%
	22190 Instructional Staff Training Services - Other	\$25,738	\$35,681	\$13,452	-48%	-62%
	23110 Service Area Direction	\$8,000	\$10,000	\$10,000	25%	0%
	23120 Service Area Assistants	\$34,605	\$4,923	\$9,091	-74%	85%
	23190 Other Governing Body Services	\$0	\$8,330	\$9,048	n/a	9%
	23210 Office of the Superintendent	\$96,222	\$220,846	\$237,254	147%	7%
	23220 Community Relations	\$0	\$844	\$2,845	n/a	237%
	23290 Other Executive Administrative Services	\$4,747	\$26,459	\$33,027	> 500%	25%
	24900 Other Support Services - School Admin.	\$0	\$0	\$0	n/a	n/a
	26700 Technology Coordinator	\$0	\$35,791	\$38,899	n/a	9%
	26710 Technology Support and Maintenance	\$0	\$200,547	\$223,418	n/a	11%
Student Instructional Support Total		\$393,089	\$947,432	\$1,039,318	164%	10%
Overhead and Operational						
	23150 Legal Services	\$10,943	\$404	\$1,710	-84%	323%
	23160 Promotion Expenses	\$0	\$1,741	\$5,154	n/a	196%
	23230 Staff Relations and Negotiations	\$0	\$0	\$1,000	n/a	n/a
	25210 Service Area Direction	\$0	\$46,545	\$46,736	n/a	0%
	25250 Financial Accounting	\$5,146	\$2,812	\$2,322	-55%	-17%
	25260 Internal Auditing	\$0	\$3,000	\$0	n/a	-100%
	25291 Refund of Revenue	\$2,926	\$1,867	\$2,043	-30%	9%
	25296 Cash Change	\$0	\$820	\$820	n/a	0%
	25360 Rent of Buildings & Equipment	\$3,436	\$1,400	\$1,800	-48%	29%
	25410 Service Area Direction	\$0	\$2,061	\$0	n/a	-100%
	25420 Maintenance of Buildings	\$992,282	\$1,925,204	\$1,706,983	72%	-11%

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	25430 Maintenance of Grounds	\$454	\$41,154	\$22,555	> 500%	-45%
	25440 Maintenance of Equipment	\$265,162	\$403,654	\$349,528	32%	-13%
	25450 Vehicle Maintenance (other than buses)	\$4,688	\$4,291	\$367	-92%	-91%
	25470 Insurance (other than buses)	\$0	\$145,570	\$165,834	n/a	14%
	25510 Service Area Direction	\$158,484	\$52,183	\$104,261	-34%	100%
	25520 Vehicle Operation	\$41,244	\$155,701	\$109,635	166%	-30%
	25530 Monitoring Services	\$0	\$22,368	\$111,173	n/a	397%
	25540 Vehicle Servicing and Maintenance	\$49,362	\$130,177	\$138,286	180%	6%
	25550 Purchase of School Buses	\$98,447	\$61,115	\$191,325	94%	213%
	25560 Insurance on Buses	\$275	\$28,549	\$199,731	> 500%	> 500%
	25570 Insurance on Pupils	\$0	\$0	\$50,000	n/a	n/a
	25580 Contracted Transportation Services	\$481,358	\$621,937	\$263,456	-45%	-58%
	25590 Other Pupil Transportation Services	\$202,911	\$458,213	\$382,561	89%	-17%
	25591 Bus Driver Training	\$0	\$8,024	\$0	n/a	-100%
	25610 Service Area Direction	\$21,656	\$28,192	\$30,629	41%	9%
	25620 Food Preparation and Dispensing	\$234,640	\$281,623	\$306,494	31%	9%
	25640 Food Purchases	\$216,980	\$364,377	\$385,610	78%	6%
	25690 Other Food Services	\$27,899	\$37,223	\$50,019	79%	34%
	25910 Judgements	\$86,049	\$0	\$0	-100%	n/a
	26100 Direction of Central Support Services	\$0	\$0	\$0	n/a	n/a
	26495 Official Bonds	\$60	\$3,000	\$3,002	> 500%	0%
	26499 Other	\$0	\$0	\$272,161	n/a	n/a
	26900 Other Staff Services	\$837	\$12,729	\$5,000	497%	-61%
	32000 Community Recreation	\$0	\$1,031	\$783	n/a	-24%
	34000 Athletic Coaches	\$78,761	\$129,446	\$172,089	118%	33%
	36000 Welfare Activities Services	\$0	\$100	\$56	n/a	-44%
	39500 Child Care Services	\$0	\$0	\$27,218	n/a	n/a
	39900 Other Community Services	\$9,146	\$0	\$0	-100%	n/a
	52200 Temporary Loans, INTEREST ON DEBT	\$108,586	\$0	\$0	-100%	n/a
Overhead and Operational Total		\$3,101,734	\$4,976,510	\$5,110,344	65%	3%
Nonoperational						
	25320 Land Acquisition and Development	\$5,966	\$109	\$0	-100%	-100%
	25330 Professional Services	\$36,973	\$1,880	\$15,453	-58%	> 500%
	25340 Educational Specifications Development	\$53,800	\$0	\$0	-100%	n/a
	25350 Building Acquisition/Construction/Improvement	\$100,957	\$1,302,731	\$490,164	386%	-62%
	25351 Building Acquisition/Construction/Improvement	\$145,528	\$0	\$0	-100%	n/a
	25352 Energy Savings Contracts	\$0	\$66,971	\$44,355	n/a	-34%
	25355 Sports Facilities	\$0	\$180,777	\$0	n/a	-100%

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	25370 Purchase of Moveable Equipment	\$3,994	\$24,539	\$13,796	245%	-44%
	25380 Purchase of Mobile or Fixed Equipment	\$118,007	\$715,811	\$564,667	379%	-21%
	25390 Other Facilities Acquisition & Construction	\$0	\$120,000	\$0	n/a	-100%
	51100 Bonds, PRINCIPAL OF DEBT	\$550,000	\$150,000	\$310,000	-44%	107%
	52100 Bonds, INTEREST ON DEBT	\$16,500	\$140,120	\$271,140	> 500%	94%
	53100 Buildings, LEASE RENTAL	\$0	\$730,000	\$1,389,000	n/a	90%
	54100 Veterans' Memorial Loan, ADVANCEMENTS & OBLIGA	\$80,677	\$74,448	\$79,862	-1%	7%
	54200 Common School Fund, ADVANCEMENTS & OBLIGATIONS	\$0	\$0	\$0	n/a	n/a
Nonoperational Total		\$1,112,402	\$3,507,387	\$3,178,437	186%	-9%
prorated						
	26491 PERF	\$104,290	\$73,328	\$97,165	-7%	33%
	26492 Social Security	\$585,129	\$807,825	\$812,054	39%	1%
	26493 Workmen's Compensation	\$117	\$15,000	\$7,000	> 500%	-53%
	26494 Group Insurance	\$550,950	\$1,008,253	\$1,052,949	91%	4%
	26496 Unemployment Compensation	\$7,586	\$15,397	\$4,524	-40%	-71%
	26498 Severance/Early Retirement Pay	\$0	\$326,974	\$517,750	n/a	58%
prorated Total		\$1,248,072	\$2,246,776	\$2,491,444	100%	11%

1006 Category	FY1997	FY2006	FY2007	10 Year Increase	1 Year Increase	FY97 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp
Student Academic Achievement	\$8,422,905	\$10,844,582	\$11,025,532	31%	2%	63.6%	52.3%	52.9%
Student Instructional Support	\$448,274	\$1,084,975	\$1,188,877	165%	10%	3.4%	5.2%	5.7%
Overhead and Operational	\$3,255,001	\$5,281,741	\$5,442,450	67%	3%	24.6%	25.5%	26.1%
Nonoperational	\$1,112,402	\$3,507,387	\$3,178,437	186%	-9%	8.4%	16.9%	15.3%
Grand Total	\$13,238,583	\$20,718,685	\$20,835,297	57%	1%			

	FY1997	FY2006	FY2007
Student Instructional Expenditures (Academic Achievement plus Support)	67.0%	57.6%	58.6%